

2004 MICHIGAN College Tuition and Fees Credit

Issued under authority of P.A. 7 of 1995.

Attach to Form MI-1040. Type or print in blue or black ink.

Print numbers like this: 0123456789 - NOT like this: 0147

Attachment Sequence No. 07

▶ 1. Filer's First Name	M.I.	Last Name	▶ 2. Filer's Social Security Number (Example: 123-45-6789)
			— —
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
			— —


Limitations: To be eligible to claim the credit, you must be a permanent Michigan resident and your adjusted gross income must be \$200,000 or less.

3. Adjusted gross income from your MI-1040, line 10 ▶ 3.

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4. Credit Amount. Complete all columns and round all amounts to the nearest dollar.

Col. A Student Name	▶ Col. B Student Social Security Number	Col. C Name of Qualifying Michigan College or University Attended	▶ Col. D College or University Code Number	▶ Col. E Amount of Undergraduate Tuition and Fees Paid	Col. F Multiply Each Amount in Col. E by 8% (.08)	Col. G Credit Amount (Amount in Col. F or \$375 Maximum Per Student)
a.	— —					
b.	— —					
c.	— —					
d.	— —					

4e. **Total Credit Amount.** Enter total of column G here and carry this amount to your MI-1040, line 25. (Cannot exceed \$375 per student.)  ▶ 4e.

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5. Is someone else contributing to undergraduate tuition and fees for the student(s) listed above? If "Yes," enter the requested information on line 6 ▶ 5. ☐ Yes ☐ No

6. Enter the information below if someone else is contributing to undergraduate tuition and fees for the student(s) listed on line 4. Continue using the same "a" through "d" references.

Column A Student Identification From Line 4 Above	Column B Name and Address of Contributor
a.	
b.	
c.	
d.	

To claim this credit, you must file an original form, a copy of this form or a Treasury-approved substitute form.

General Information Michigan College Tuition and Fees Credit

A nonrefundable Michigan income tax credit for college tuition and uniformly-required fees paid on behalf of a student is available for 2004. Uniformly-required fees are those fees which are paid by all students attending the named college or university.

To claim this credit, a taxpayer must be a permanent resident of Michigan at the time the tuition and fees were paid, have adjusted gross income of \$200,000 or less, and file a *Michigan Individual Income Tax Return* (Form MI-1040).

The student must attend a Michigan institution of higher education which certifies that tuition will not increase in the ensuing academic year by more than the preceding year's rate of inflation. See the list below. If your school is not listed, you may not claim the credit.

The amount of the credit is limited to 8 percent of tuition and fees paid per student. The credit cannot exceed \$375 for each student in each tax year and can only be taken for four years per student.

Students attending an institution providing programs solely for sectarian instruction or religious worship are not eligible for the credit.

When computing the credit remember:

- The student must be working on an undergraduate degree or certificate.
- Use the amount of tuition and fees actually paid by the claimant during the tax year. Tuition and fees paid by student loan funds are eligible for the credit. Do not include the amount covered by MET contracts, scholarships, grants, etc.
- The cost of books, room and board, transportation, etc. are not considered tuition and fees paid and therefore cannot be used in the computation.
- The credit cannot exceed \$375 per student, even if two or more individuals have contributed to one student's education.
- Amounts paid into (or under) a MET contract do not qualify as tuition paid.

Treasury may request proof of tuition and fees paid. Failure to attach your *Schedule CT* to your MI-1040 can delay processing of your return.

If your school is not listed, you may not claim the credit.

2004 MICHIGAN COLLEGE AND UNIVERSITY CODE LIST

Approved colleges and universities are listed alphabetically with code numbers to the left of the name.

0500 Alpena Community College	0568 Mid Michigan Community College
0504 Bay de Noc Community College	0572 Monroe County Community College
0505 Bay Mills Community College	0576 Montcalm Community College
0245 Concordia University	0580 Mott Community College
0295 Cornerstone University	0584 Muskegon Community College
0508 Delta College	0588 North Central Michigan College
0512 Glen Oaks Community College	0592 Northwestern Michigan College
0520 Grand Rapids Community College	0612 Oakland Community College
0524 Henry Ford Community College	0040 Oakland University
0532 Jackson Community College	0616 Schoolcraft College
0540 Kellogg Community College	0624 St. Clair County Community College
0544 Kirtland Community College	0420 Walsh College of Accountancy & Business
0548 Lake Michigan College	0632 Washtenaw Community College
0552 Lansing Community College	0636 Wayne County Community College
0556 Macomb Community College	0640 West Shore Community College
0030 Michigan Technological University	